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## **REMARKS**

By the present amendment, claim 1 has been amended by incorporating therein the subject matter of claim 10. Accordingly, claim 10 has been canceled, and claims 11-18 and 20 have also been canceled as duplicates. Also, claim 19 has been amended to replace the expression "between... and..." by the expression "from... to..."

Further, new claims 21-25 have been added. Claim 21 corresponds to claim 1 before the present amendment and amended claim 19, and claims 22-25 each specify a retardation film or a brightness enhancement film in the constructions with a retardation film and/or a brightness enhancement film of claims 1 and 21.

Claims 1-9, 19 and 21-25 are pending in the present application. Independent claim 1 and 21 are directed to a liquid crystal display wide viewing angle polarizing film. Claims 2-6, 19 and 24-25 are dependent on claim 1 and claims 22-23 are dependent on claim 21. Claim 7 is directed to a production method dependent on claim 1, claim 8 is directed to a polarizing adhesion film dependent on claim 1, and claim 9 is directed to a liquid crystal display dependent on claim 8.

In the Office Action, claims 1-2, 5-11 and 14-18 remain rejected under 35 U.S.C. 103(a) as obvious over JP 2000-321426, the publication on November 24, 2000 of the Japanese application corresponding to US 6,404,469 (Kitagawa), and claims 3-4 and 12-13 are rejected under 35 U.S.C. 103(a) as obvious over Kitagawa in view of US 6,245,399 (Sahouani). It is alleged in the Office Action that the recitation of a coated layer is a process limitation that does not necessarily define a materially different product.

The rejection is respectfully traversed. Kitagawa and Sahouani are completely silent as to a polarizer formed by coating or a polarizer that is bonded to a compensator without using any

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adhesive. Specifically, as discussed in the response to the previous Office Action, Kitagawa suggests coating a phase plate on a conventional polarizer, not coating a polarizing layer on a compensating plate, and Sahouani suggests forming a polarizing layer by using a solution, but does not suggest directly forming the polarizing layer on a compensating plate.

In contrast, in the presently claimed invention, the polarizing layer is directly laminated on the optical compensation film by coating of a polarizing layer-forming material on the compensating plate without using an adhesive, as recited in present claim 1. This feature and its advantages are not taught or suggested in any of the cited references, and therefore, present claims 1-9, 19 and 24-25 are not obvious over any combination of the cited references.

Further, with respect to claims 19 and 21-23, it is submitted that the polarizer described in Kitagawa is a film obtained by stretching the PVA film of about 80 microns thickness five times in an iodine aqueous solution containing a dichromatic material, so that the thickness of the resulting polarizer is estimated to be in the range of about 15 to 30 microns. Taking into consideration the mechanical strength and self-supporting ability for handling which are required from a polarizer prepared in this way, a person of ordinary skill in the art would not expect to be able to reduce the thickness of the polarizer of Kitagawa to ranges much below this order of magnitude.

In contrast, in the presently claimed invention, considerable reduction in thickness can be obtained by coating the polarizing layer forming materials on a substrate (compensating plate), as recited in present claims 19 and 21. Since the polarizing layer is formed on the substrate, the performance of self-supported film is not required for the polarizing layer, so that the polarizing layer can be formed satisfactorily as a thin film if the desired optical functions are provided. This feature of the presently claimed invention and its advantages are not taught or suggested in any of

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the cited references, and therefore, present claims 21-23, as well as claim 19 for this reason alone,

are not obvious over any combination of the cited references.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims

are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may

be resolved by means of a telephone interview, the Examiner is respectfully requested to contact

the undersigned attorney at the telephone number listed below.

In the event this paper is not considered to be timely filed, the Applicants hereby petition

for an appropriate extension of the response period. Please charge the fee for such extension and

any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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